

ABSTRACT

A downsampler 101 converts input data having a sampling rate $2 \cdot F_H$ to a sampling rate $2 \cdot F_L$ which is lower than the sampling rate $2 \cdot F_H$. A base layer coder 102
5 encodes the input data having the sampling rate $2 \cdot F_L$ in predetermined base frame units. A local decoder 103 decodes a first coded code. An upsampler 104 increases the sampling rate of the decoded signal to $2 \cdot F_H$. A subtractor 106 subtracts the decoded signal from the input
10 signal and regards the subtraction result as a residual signal. A frame divider 107 divides the residual signal into enhancement frames having a shorter time length than that of the base frame. An enhancement layer coder 108 encodes the residual signal divided into the enhancement
15 frames and outputs a second coded code obtained by this coding to a multiplexer 109.